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Rev. 1/2010

FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2009

Report Required by the Ethics in Government Act of 1978 (5 U.S.C. app. §§ 101-111)

1. Person Reporting (last name, first, middle initial)	2. Court or Organization	3. Date of Report
Gilman, Ronald L.	U.S. Court of Appeals, Sixth Circuit	03/24/2010
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)	5a. Report Type (check appropriate type)	6. Reporting Period
U.S. Circuit Judge (Active)	[ ] Nomination, Date [ ] Initial [✓] Annual [ ] Final 5b. [ ] Amended Report	01/01/2009 to 12/31/2009
7. Chambers or Office Address	8. On the basis of the information contained in this Report and any modifications pertaining thereto, it is, in my opinion, in compliance with applicable laws and regulations.	
167 N. Main Street, Suite 1176 Memphis, TN 38103	Reviewing Officer__________ Date________	

IMPORTANT NOTES: *The instructions accompanying this form must be followed. Complete all parts, checking the NONE box for each part where you have no reportable information. Sign on last page.*

I. POSITIONS. *(Reporting individual only; see pp. 9-13 of filing instructions.)*

[✓] NONE *(No reportable positions.)*

	POSITION	NAME OF ORGANIZATION/ENTITY
1.		
2.		
3.		
4.		
5.		

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II. AGREEMENTS. *(Reporting individual only; see pp. 14-16 of filing instructions.)*

[✓] NONE *(No reportable agreements.)*

	DATE	PARTIES AND TERMS
1.		
2.		
3.		

Name of Person Reporting	Date of Report
Gilman, Ronald L.	03/24/2010

III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see pp. 17-24 of filing instructions.)*

A. Filer's Non-Investment Income

☑ NONE *(No reportable non-investment income.)*

	DATE	SOURCE AND TYPE	INCOME (yours, not spouse's)
1.			
2.			
3.			
4.			

B. Spouse's Non-Investment Income - *If you were married during any portion of the reporting year, complete this section.*
(Dollar amount not required except for honoraria.)

☑ NONE *(No reportable non-investment income.)*

	DATE	SOURCE AND TYPE
1.		
2.		
3.		
4.		

IV. REIMBURSEMENTS – *transportation, lodging, food, entertainment.*
(Includes those to spouse and dependent children; see pp. 25-27 of filing instructions.)

☐ NONE *(No reportable reimbursements.)*

	SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1.	American Bar Association	Feb. 14-15	Boston, MA	Midyear Meeting	Transportation, lodging, and meals
2.	American Bar Association	May 28-31	Chicago, IL	Appellate Practice Institute	Transportation, lodging, and meals
3.					
4.					
5.					

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Gilman, Ronald L.	03/24/2010

V. GIFTS. *(Includes those to spouse and dependent children; see pp. 28-31 of filing instructions.)*

☑ NONE *(No reportable gifts.)*

	SOURCE	DESCRIPTION	VALUE
1.			
2.			
3.			
4.			
5.			

VI. LIABILITIES. *(Includes those of spouse and dependent children; see pp. 32-33 of filing instructions.)*

☑ NONE *(No reportable liabilities.)*

	CREDITOR	DESCRIPTION	VALUE CODE
1.			
2.			
3.			
4.			
5.			

Name of Person Reporting	Date of Report
Gilman, Ronald L.	03/24/2010

VII. INVESTMENTS and TRUSTS – *income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)*

☐ NONE *(No reportable income, assets, or transactions.)*

A. Description of Assets (including trust assets)	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
Place "(X)" after each asset exempt from prior disclosure	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
1. Gulf Housing Ltd. Partnership	C	Distribution	K	W					
2. Federal Bldg. Federal Credit Union	A	Interest	K	T					
3. Schwab Cash Reserves	A	Dividend	M	T					
4. AQR Diversified Arbitrage	A	Dividend	K	T	Buy	05/27/09	K		
5. Artio Int'l Equity	D	Dividend	M	T	Sold (part)	07/27/09	K		
6. ASG Global Alternatives	A	Dividend	K	T	Buy	11/25/09	K		
7. Barclays Bank Ipath DJ UBS Commodity Index		None	L	T	Buy	07/13/09	K		
8. DFA International Core Equity					Buy	01/23/09	L		
9. DFA International Core Equity	C	Dividend	M	T	Buy	07/27/09	K		
10. DFA U.S. Small Cap Value	A	Dividend	K	T					
11. Fidelity Int'l Small Cap	C	Dividend	M	T					
12. Fidelity Latin America	A	Dividend	K	T					
13. Fidelity Tax-Free Bond	A	Dividend	K	T	Buy	11/06/09	K		
14. Fidelity U.S. Gov't Reserves	A	Dividend			Sold	11/06/09	J	A	
15. Goldman Sachs Satellite Strategies	B	Dividend	L	T					
16. iShares MSCI ACWI US Index		None			Sold	01/23/09	L	C	
17. iShares MSCI Emerging Markets Index	A	Dividend	K	T					

1. Income Gain Codes: (See Columns B1 and D4)	A =$1,000 or less F =$50,001 - $100,000	B =$1,001 - $2,500 G =$100,001 - $1,000,000	C =$2,501 - $5,000 H1 =$1,000,001 - $5,000,000	D =$5,001 - $15,000 H2 =More than $5,000,000	E =$15,001 - $50,000
2. Value Codes (See Columns C1 and D3)	J =$15,000 or less N =$250,001 - $500,000 P3 =$25,000,001 - $50,000,000	K =$15,001 - $50,000 O =$500,001 - $1,000,000	L =$50,001 - $100,000 P1 =$1,000,001 - $5,000,000 P4 =More than $50,000,000	M =$100,001 - $250,000 P2 =$5,000,001 - $25,000,000	
3. Value Method Codes (See Column C2)	Q =Appraisal U =Book Value	R =Cost (Real Estate Only) V =Other	S =Assessment W =Estimated	T =Cash Market	

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Gilman, Ronald L.	03/24/2010

VII. INVESTMENTS and TRUSTS – *income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)*

☐ NONE *(No reportable income, assets, or transactions.)*

A. Description of Assets (including trust assets)	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
Place "(X)" after each asset exempt from prior disclosure	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
18. iShares Russell Midcap Value Index		None			Sold	02/19/09	L	A	
19. iShares S&P Midcap 400 Value					Buy	02/19/09	L		
20. iShares S&P Midcap 400 Value	B	Dividend	L	T	Sold (part)	11/25/09	K	D	
21. iShares Tr. Russell 3000 Index					Buy	03/03/09	N		
22. iShares Tr. Russell 3000 Index	D	Dividend	O	T	Sold (part)	11/25/09	M	E	
23. JP Morgan Chase Notes due 4/14/09		None			Redeemed	04/14/09	K		
24. JP Morgan Chase Notes due 1/4/10		None	L	T					
25. JP Morgan Tax Aware Real Return					Buy	07/06/09	J		
26. JP Morgan Tax Aware Real Return	C	Dividend	M	T	Buy	09/30/09	J		
27. Old Mutual Analytic Defensive Equity		None			Sold	06/19/09	K		
28. Schroeder Short Term Muni	E	Dividend			Redeemed	12/17/09	M		
29. T Rowe Price Summit Muni Int. Term Bond	C	Dividend	M	T	Buy	07/06/09	K		
30. Thornburg Ltd. Term Muni					Buy	07/06/09	K		
31. Thornburg Ltd. Term Muni	C	Dividend	M	T	Buy	11/25/09	J		
32. Vanguard Short Term Tax Exempt	A	Dividend	L	T	Buy	07/07/09	L		
33. Vanguard Total Stock Market		None			Sold	03/03/09	N		
34.									

1. Income Gain Codes: (See Columns B1 and D4)	A =$1,000 or less F =$50,001 - $100,000	B =$1,001 - $2,500 G =$100,001 - $1,000,000	C =$2,501 - $5,000 H1 =$1,000,001 - $5,000,000	D =$5,001 - $15,000 H2 =More than $5,000,000	E =$15,001 - $50,000
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35. IRA #1	D	Dividend	N	T					
36. Schwab Cash Reserves									
37. Artio Int'l Equity					Sold (part)	07/27/09	K		
38. Blackrock Low Duration Bond					Buy	09/30/09	K		
39. DFA Int'l Core Equity					Buy	07/27/09	K		
40. DFA U.S. Small Cap Value					Sold (part)	09/30/09	K		
41.									
42. IRA #2	C	Dividend	L	T					
43. Schwab Cash Reserves									
44. iShares MSCI Emerging Market Index					Sold (part)	11/25/09	J	C	
45. JP Morgan High Yield Bond Select									
46. Pimco Real Return					Buy	11/25/09	J		

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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of Report.)*

Name of Person Reporting	Date of Report
Gilman, Ronald L.	03/24/2010

IX. CERTIFICATION.

I certify that all information given above (including information pertaining to my spouse and minor or dependent children, if any) is accurate, true, and complete to the best of my knowledge and belief, and that any information not reported was withheld because it met applicable statutory provisions permitting non-disclosure.

I further certify that earned income from outside employment and honoraria and the acceptance of gifts which have been reported are in compliance with the provisions of 5 U.S.C. app. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signatu

NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILFULLY FALSIFIES OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)

FILING INSTRUCTIONS

Mail signed original and 3 additional copies to:

Committee on Financial Disclosure
Administrative Office of the United States Courts
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544